(P-15)

G. R. S. 591

GENERAL AND REVENUE SECRETARIAT

1913.

(Sept-Dec)

File No. 31-13

Serial Nos. 1054

Papers Filed.

Month April 1914

SUBJECT.

Stamp Duty leviable on a doc... executed by one Darisi Chenchia of B. Chinnasami chetty of Bam...

PREVIOUS REFERENCES.

LATER REFERENCES.

Abdulrahman
12/5/14

G.R.S. 11] 1913.

GENERAL AND REVENUE SECRETARIAT.

S.R.

NOTES.

File No. 31

FILE HEADING.

Adjudication of Stamp duty.

From The Deputy Commissioner, Bangalore Dt

No. S 83 Dated 23.7.13 Received 24.7.13

Diary No. 366 Enclos. 1 Document Spare Copies. — Serial No. 1

BRIEF ABSTRACT OF LETTER.

Papers under Disposal Solicits instructions in the matter of (1) stamp duty leviable on a document executed by one Dasi Chanchia of Kanigiri Taluk, Nellore Dt. in favour of one B. Chinnasamy Chetty of Bangalore City and (2) of the recovery of the deficient stamp duty and penalty, if any, from the said Chanchia.

NOTES AND ORDERS.

(1) The Document is impounded by the Sub Registrar of Bangalore under Sec 33 (1) as not being duly stamped.

2. The document is drawn up on a stamp paper of Rs 2-8-0. The Sub Registrar holds that

NOTES—First Sheet.

GPB—35,000—15 6-12

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it is a bond the amount secured being Rs 1400 and is thus chargeable with a duty of Rs 7-8-0. It is sent in original to the Deputy Commissioner under Sec 38(2). The Deputy Commr feels doubt as to the amount of duty with which the document is chargeable. He has furnished a brief statement of the case, but has not given his opinion as required by Sec 56(2).

3. (2) The Dy Commr also solicits instructions as to how the deficient stamp duty and penalty, if any has to be recovered from the executant who lives in the Madras Presidency.

4. Sec 48 provides for the recovery of duty and penalty. As the executant is not a resident of the State no action can be taken by the Deputy Commr. The Residency has, perhaps, to be addressed in the matter. This can only be done after the Dy Commr furnishes his opinion on the case and the exact amount of duty and penalty leviable is fixed.

Submitted for orders.

28/8 1/9/13

A Subordinate to be instructed accordingly

NOTE—Contn. sheet.

R. S. 12]

General and Revenue Secretariat.

SR File No. 31 of 1913

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5. It appears to me that the document is in essence, only an assignment or transfer of a policy of insurance for consideration received and, as such, liable to a duty ~~of~~ under Art 60 (c)

0 (Sch I. Stamp Regn)

6. If deemed necessary the Govt Advocate's may be consulted.

7. As regards the recovery of duty & penalty if any is to be recovered, it can be done from Chennaswamy Chetti alias who produced the document before the Sub Registrar. (vide Deposition p. 136.)

* Submitted SR 12-13, now before the Registrar.

8. Dr Levi
Please consult the Govt Advocate immediately.

SPL 12/12 Draft 29/12

No 7647 of 29/12/13 received

9. Forwarded to the Government Advocate in Myore for favour of opinion.

B. O.

II 7/1 SR.

29-12-13.

For Secretary to Govt, Genl Revenue Dept.

SN

10.

EB. 0. 28 of 13-14. I am of opinion that the document is a bond which, in substance,

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

G. R. S. 12]

General and Revenue Secretariat. | S.A File No. 31 of 1913.

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14 Draft submitted.

Asst 108 SN 19/1

15. Revised draft subd as directed by the Asst Secy.

Asst 108 SN 20/1

16. Dy Secy) SPR 21/1

Is the reference admissible? The file in which a question of the kind was discussed may be put up. Dy Secy 28/1

Submitted.

17. The reference is admissible under Sec. 56(2) of the Stamp Regulation. But the Dy Com has not fully complied with the provision therein contained, inasmuch as he has not given his own opinion on the point involved.

18. S.A. File 52-13, Sls 1912, referred to by the Deputy Secretary is put up.

Asst 108 28/1 SN 29.1

19. Dy Secy) SPR 30/1

Please see that the case is conformed to. Call for his opinion. Dy Secy 31/1 SPR

20. Draft submitted.

Asst 108 31/1 SN

21 Issue

SPR 3/2

NOTE—Contn. sheet.

GPB—60,000—7-11-13

G. R. S. 12]

General and Revenue Secretariat.

S R File No. 31 of 1913.

Serial No.	
2	To The Dy Commr Bangalore D. No 3630 Dated 13-2-14 Invites reference to Section 56(4) of the Mysore Stamp Regulation and requests that his opinion in the matter may be furnished.
3.	From the same Office No: S. 692 dy 2/3/14 States that the document is a complicated one, and that ostensibly it looks like an agreement, though it has all the essentials of a bond. 22. The draft already put up is submitted for orders. K-73 SV 4/4/14 Dy Secy First Member)
	23 Draft appd by First Member 10.4.14 MGS
	24 Issue Hm 11/4

4th - Holidays }
5th - Sundays }

Hm
4/4.

Draft & letter
7/4
Hm
7/4

Jdl

11/4 Hm 14

NOTE—Contn. sheet.

GPB—60,000—7-11-13

G. R. S. 12]

7

General and Revenue Secretariat.

S.R File No. 31 of 1913.

Serial No.	
4	To the D.C. Bangalore no. Je 4881 dy 20.4.14 States that the total stamp duty payable on the instrument is Rs 8/- & that the insufficient Duty and penalty may be levied from Chinnaswami Civily

NOTE—Contn. sheet.

GPB—60,000—7-11-13

Office of the Deputy Commissioner,

Bangalore District.

Dated Bangalore, 23rd July 1913.

No.-----

S.R 31-13

From

K.Chandy Esq., B.A.,

Deputy Commissioner,

Bangalore District.

To

K.Sreenivasa Iyengar Esq., M.A.,

Secretary to the Government of H.H.

the Maharaja of Mysore, Genl.and Rev.Deptts.

Sir,

I have the honor to forward herewith the document in original executed by one Darisi Chenchiah of Kanigiri Taluk, Nellore District, in favor of one B.Chinnasami Chetty of -- Bangalore City, impounded by the Sub-Registrar of Bangalore, who has submitted it to this office for adjudication of -- stamp duty properly leviable thereon. The document which is executed on a stamp paper of Rs.2-8-0, purports to be an agreement between Chenchiah and Chinnasami Chetty, the latter agreeing to send as Rs.350/- per annum for a period not exceeding three years, to the former who undertakes to study in America, to insure his life for Rs.2,000/-the premium whereof to be paid by Chinnasami Chetty till Chenchiah begins to earn, to assign the Policy to Chinnasami Chetty as security for the repayments of all sums due to him etc., containing various other stipulations.

The Sub-Registrar considers this as a bond for Rs.1,400/- requiring a stamp duty of Rs.7-8-0.

As I am also doubtful as to the proper stamp duty leviable thereon, I request that I may be instructed in the matter.

As the executant lives in the Nellore District, outside our Province, I request also instructions as to how to recover the deficient stamp duty and penalty if any from the said -- Chenchiah.

SECTION S-R-
FILE No. 31-13
Serial No. 1

190

From The Deputy Commissioner,
Bangalore District

To The Secretary to the
Government of Mysore,
Genl. & Rev. Depts.,
Bangalore

Dated

Despatched 23rd July 13.

Received

General No. S. 83.
No.

Enclosure No. 1 Document

Seeking instructions
in re the levying of Stamp
duty penalty on a document
executed by one Chenchiya
of Kanigiri Taluk in the
N.A. D.

The document in question may kindly be returned when done with.

I have the honor to be

Sir,

Your most obedient servant.

K Chandy

Deputy Commissioner,
Bangalore District.

L.S.R.
1.

DEPUTY COMMISSIONER'S OFFICE,
BANGALORE DISTRICT,
DATED, BANGALORE 2 mar 1914.

No. S. 692.
1

S.R
31-13
81-3

From

K. Chandy Esqr. B.A.
Deputy Commissioner
Bangalore District

To

K. R. Srinivasaraghava Esq M.A.
Secretary to the Govt. of Mysore
Genl & Rev. Department.

Sir.

With reference to your letter No. H 3630 dated S.R. 31-13-2 13th February 1914 requesting my opinion in the matter of the adjudication of Stamp duty on the document executed by one Davisi Chenchia, I have the honour to state that the document is a Compromise one. Ostensibly it looks like an agreement though it has all the essentials of a bond as well.

The document is returned herewith

I have the honor to be
Sir,
Your most obedient Servant,

K Chandy

Deputy Commissioner,
Bangalore District.

2/3.

191

From The Deputy Commissioner
Bangalore Distt

To The Secretary to the Govt
Revenue Department

Dated 23-4

Despatched

Received

General No. 692
No. ?

Enclosure No. /

States that the document in
question is a complicated
one & that the same is not
herewith.

DIARY NO. 3424
DB-1914
SECTION SR
NO. 31-13
3

V

6

Communicate the opinion of Govt. as to the nature of the document in question.

G.R.S. 26]

File No. 31-13

Serial No. 6

Diary No. of letter replied to 3424 3660

No. H 4881

& 20 April 14

General and Revenue Secretariat

(Sep Nov.)

, the 19 .

To

The Deputy Comr.

Bangalore Dt.

Date of issue 20-4-14

Signed by W Ramanathan

Sir,

The correspondence ending with
With reference to your letter
no. S. 692 D 2-3- 1913, soliciting instructions
as to the proper stamp duty leviable on a
document executed by one Dasiri Chenchiah
of Kanigiri Dt. Nellore Dt, in favor of B.
Chinnasamie Chetty of Bangalore City, and
as to the manner in which the deficient
stamp duty and penalty if any, has
to be recovered from the said Chenchiah
who lives outside the State, I am directed

over.

Returned with file.

SUBJECT.

to state that the document in question appears to be a bond securing repayment of Rs 1050/- advanced by the lender, with an agreement on the part of the borrower to insure his life and assign the policy by way of collateral security, and that the total stamp Duty payable on the instrument is Rs 8/- under Arts 14 & 56(1) of Schedule I of the Mysore Stamp Regulation, 1900. I am to add that the insufficient stamp Duty and penalty in the case may be levied from Chinnasamy Chetty, who presented the document before the impounding Officer.

2. The enclosure from letter is herewith returned.

I have &c.

For Secretary. 7/4

List of enclosures,

10/4/14

108 1/4/14 1/4/14

Copied by

Examined by

GPB—10,000—28-2-11.